



# ESSA Financial Transparency: Building Level Expenditure Report

*Every Student Succeeds Act*

## Why is this report required?

ESSA: Section 1111(h)(2)(c)

“States and LEAs are required to annually report on the State and LEA report cards the per-pupil expenditures of Federal, State, and local funds, including actual personnel expenditures and actual nonpersonnel expenditures of Federal, State, and local funds, disaggregated by source of funds, for each LEA and each school in the State for the preceding fiscal year.”

## How and when do you report?

- Stand-alone **KSDE Web Application Form**
- Open in August; Due on September 27, 2019
- Report expenditures for 2018-19 school year



You will see each school in your district and the central office when you open the application. You will enter the following information for each building:

- FTE
- Current Expenditures
- Federal Expenditures

The application will perform calculations to determine State/Local expenditures (one category) and the per pupil expenditures for each category.

The reporting format will be similar to Form 250 from the budget (below):

Computing Current Expenditures per Pupil by Building as Required by Every Student Succeeds Act (ESSA) – Accountability and State Plans									
USD#	State School#	Building Name	2018-2019 FTE Enrollment	2018-2019 Current Expenditures	2018-2019 Bldg Expend Per Pupil	2018-2019 Federal Expenditures	2018-2019 Fed Expend Per Pupil	2018-2019 State & Local Expenditures	2018-2019 State & Local Per Pupil
101	0100	Erie-Galesburg							
101	0111	Erie Elementary							
101	0112	Galesburg Middle School							
101	0113	Erie High School							
101	0123	Cimarron-Ensign							
101	0124	Cimarron Elem							
101	0125	Cimarron High							

The majority of building expenditures will be salaries and benefits and should be relatively simple to assign. The following questions on page 2 and 3 address other expenditures.

### ***How is FTE counted?***

The aggregate number of students enrolled in preschool through grade 12 to whom the SEA and LEA provide free public education enrolled and attending on 9/20/18 and 2/20/19.

Exclude Juvenile Detention Center, PRTF and Flint Hills Job Corp.

### ***What expenditures are reported?***

- **Current Expenditures:** Comprised of expenditures for the day-to-day operation of schools and LEAs for public elementary and secondary education.
  - **Including:**
    - a) Administration;
    - b) Instruction;
    - c) Instructional Support;
    - d) Student Support Services;
    - e) Pupil Transportation services;
    - f) Operation and maintenance of plant;
    - g) Preschool; and
    - h) Capital Outlay salaries.
  - **Excluding:**
    - a) Function 3300 Community Services;
    - b) Function 4000 Facilities Acquisition and Construction Services;
    - c) All Functions Objects 700 - Capital Outlay (e.g. purchase of land, school construction, and equipment);
    - d) Function 1000, Objects 560, 561 and 562 (Payments to Other School Districts – In State / Out of State) – *updated 8/14/19*
    - e) Function 5100 - Debt Services; and
    - f) Function 5200 - Transfers.
  - **The following funds are NOT included:**
    - Code 10 – Adult Education – *updated 8/14/19*
    - Code 12 – Adult Supplementary Education – *updated 8/14/19*
    - Code 62 – Bond and Interest;
    - Code 80 - Historical Museum;
    - Code 82 - Public Library Board;
    - Code 83 - Public Library Board Employee Benefits;
    - Code 84 - Recreation Commission; and
    - Code 86 - Recreation Commission and Employee Benefits.

### ***What are reported as District Level Expenditures?***

- Central Office Staff
- School Board Expenses
- Business Operations (Technology, printing, etc.)
- Each of Subfunctions 2300; 2500; 2900

### ***What is included in Federal Funds?***

- Title (Not Title funds for non-public schools)
- Carl Perkins
- Special Education
- Food Service
- Grants
- NOT Impact Aid, it is considered local

### ***How to report Special Education?***

All districts will report Code 30 expenditures, prorated by # of IEP students in building.

Special Education Federal Funds are a problem depending on the organization type.

- **Stand Alone District:**
  - *Already report Federal Aid in Code 30*
- **Cooperative:**
  - *Member District will have to receive Federal Aid amount from Sponsoring District*
  - *Sponsoring District - Do Not Report Code 78*
- **Interlocal:**
  - *Member District will have to receive Federal Aid amount from Interlocal*

### ***Examples of what & how to prorate?***

- By Student: *Technology, curriculum materials*
- By Teacher: *Staff development*
- By Square Feet: *Custodial Supplies*
- By Building: *Software licenses*

### ***Other Issues***

- **KPERS:**
  - *Distribute by Staff Member*
- **PAT / Early Childhood in a Separate Building:**
  - *Prorate to each Elementary by student*
- **JDC; PRTF; Flint Hills Job Corp:**
  - *Do not include students or revenue*

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Below are questions received from district staff after the ESSA report was open.

Rev. 9/6/19

## Frequently Asked Questions:

### **Q1. What are reported as Central Office Level Expenditures?**

- A. Report only expenditures associated with establishing and administering policy for operating the school district. This would include:
- salaries and benefits for the superintendent and Board of Education and their immediate staff. These expenditures are reported under Function 2300/2500 – General Administration/Central Services.
  - Do not include expenditures for 700-equipment/property.

To avoid duplication at the state level, these expenditures are not reported at the building level.

### **Q2. How are district totals reported for Current Expenditures?**

- A. Districts are reporting expenditures for all regular buildings and the Central Office (unduplicated expenditures).
- KSDE will compile district Total Current Expenditures by adding all regular buildings plus the Central Office.
  - KSDE will also compile district Total Federal Expenditures by adding all regular buildings plus the Central Office, and the difference will be district Total State/Local Expenditures.

It is important not to duplicate expenditures for the Central Office at the regular school building level. Refer to Q1.

### **Q3. Are Federal Expenditures included in total Current Expenditures?**

- A. **Yes.** Total Current Expenditures should include federal, state and local. Of the total Current Expenditures, districts will report Federal Expenditures and the web form will then compute State/Local Expenditures.

### **Q4. How are State/Local Expenditures reported?**

- A. State/Local Expenditures are computed within the web form (Current Expenditures minus Federal Expenditures). Therefore, districts are reporting only Current Expenditures and Federal Expenditures and the rest will be done for you.

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